

MEMO ENDORSED

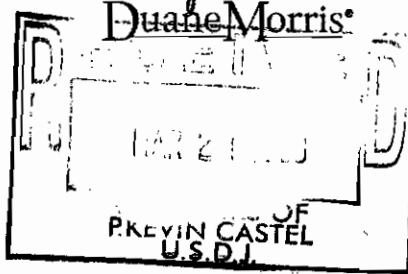
I'm in the letter of March 20, 2008, and it's for MetTel effectively concedes that the Order from which an appeal was taken in this matter, 07 Civ. 6170, is a non-final Order. The same is also true as to the Order from which an appeal is taken in 08 Civ. 2554 (appeal from Order of Nov. 26, 2007.)

FRAN M. JACOBS
DIRECT DIAL: 212.692.1060
PERSONAL FAX: 212.202.6413
E-MAIL: fmjacobs@duanemorris.com

www.duanemorris.com

VIA FEDEX AND ECF

Hon. P. Kevin Castel
United States District Court for the Southern District of New York
500 Pearl Street
New York, NY 10007



FIRM and AFFILIATE OFFICES

NEW YORK
LONDON
SINGAPORE
LOS ANGELES
CHICAGO
HOUSTON
HANOI
PHILADELPHIA
SAN DIEGO
SAN FRANCISCO
BALTIMORE
BOSTON
WASHINGTON, DC
LAS VEGAS
ATLANTA
MIAMI
PITTSBURGH
NEWARK
WILMINGTON
PRINCETON
LAKE TAHOE
HO CHI MINH CITY

appeals are dismissed without prejudice to the filing of an appeal from a Final judgment, apparently entered on or about March 19, 2008. SO ORDERED

March 20, 2008

[Signature]
4-2-08

Re: In re Best Payphones, Inc. (07 Civ. 6170) (PKC)

IN RE BEST PAYPHONES, 08 CIV. 2554 (PKC)

DOCKET IN BOTH CASES.

Dear Judge Castel:

This letter is written on behalf of claimant-appellee Manhattan Telecommunications Corporation d/b/a MetTel ("MetTel").

Earlier today, we received an ECF notice of Your Honor's memorandum endorsed dated February 29, 2008. After referring to an order entered last August staying the appeal of Best Payphones, Inc. ("Best") until entry of final judgment relating to its setoffs, the memorandum endorsed directed the parties "to show cause in writing by March 11, 2008 why the appeal ought not be dismissed without prejudice to refile upon entry of final order or final judgment." Although the memorandum endorsed was signed in February, the docket sheet shows that it was not entered until today. (A copy of the electronic docket sheet is annexed hereto as Exhibit A.)

By the time the memorandum endorsed came to MetTel's attention, the March 11 deadline for showing cause why the appeal should not be dismissed had already expired. We therefore request permission to submit our response now.

A final judgment was entered yesterday with respect to all of the claims and setoffs asserted in the underlying bankruptcy proceeding. (A copy of the final judgment is annexed hereto as Exhibit B.) Accordingly, there is no longer any reason why Best's appeal should not proceed, and, instead of dismissing Best's appeal, it is respectfully submitted that a briefing schedule for Best's appeal should be set.

Respectfully yours,

Fran M. Jacobs

Fran M. Jacobs

Enclosures

cc: Larry I. Glick, Esq. (by FedEx and w/encls.)

DUANE MORRIS LLP

1540 BROADWAY NEW YORK, NY 10036-4086

USDS SDNY
DOCUMENT
ELECTRONICALLY FILED
DOC #:
DATE FILED: 4/3/08

PHONE: 212.692.1000 FAX: 212.692.1020